

## Explanatory Statement

# Cemeteries and Crematoria (Perpetual Care Trust Percentage and Perpetual Care Trust Reserve Percentage) Determination 2015

### Disallowable Instrument DI 2015- 220

made under the

***Cemeteries and Crematoria Act 2003* section 11 (Determination of trust percentages)**

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Section 11 of the *Cemeteries and Crematoria Act 2003* (Determination of trust percentages) requires the Minister to determine for each cemetery or crematorium, the perpetual care trust percentage of each operator receipt that is to form part of the perpetual care trust of the cemetery or crematorium, and the percentage of the perpetual care trust percentage that is to form part of the reserve of the perpetual care trust of the cemetery or crematorium.

The percentages determined for the cemetery or crematorium must be the percentages that the Minister considers necessary to ensure that there are sufficient funds in the trust and the reserve so that the cemetery or crematorium will be adequately maintained both in the short and long term. The perpetual care trust (PCT) percentage is the upfront burial/interment fee set aside to cover maintenance costs of these facilities in the shorter term.

Section 11(4) of the *Cemeteries and Crematoria Act* provides that the minister must, at least once in each planning period for the cemetery or the crematorium, review the percentages determined for the cemetery or the crematorium.

The percentages determined by the Minister are to be paid by each operator to the Public Trustee. The percentage payable is a fee as defined in section 55 of the *Legislation Act 2001*, therefore this determination is a disallowable instrument.

This determination adjusts the perpetual care trust amount and the perpetual care reserve amount for the Woden Mausoleum.